BOARD OF EQUALIZATION

JULY 1, 2014

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### ADA COUNTY BOARD OF EQUALIZATION MINUTES OF THE HEARING ON TUESDAY, JULY 1, 2014 10:00 A.M.

The Board of Ada County Commissioners (Board) met this date sitting as the Board of Equalization in the Public Hearing Room of the Ada County Courthouse Complex to act on the following items. Staff members present were: Dan Curtis, Paula Gossett, Tina Winchester, Don Whipple, Brad Smith, Aron Mock, Bob McQuade, Kelly Temple, Candy Richmond, Janelle Pender, Brad Smith, Ron DeRoest, Patrick Thomason, Yelena Miller, Blake Mares, Tim Tallman, Gregory Durand, Shelby Ugarriza, Josh Purkiss, Vicky McIntyre, Katrina Little, and Erin Brady, Assessor's Office; and Larry Maneely, Commissioners' Office. Minutes Recorder: Julie F. Burrows.

## I. IN THE MATTER OF CALL TO ORDER:

Commissioner David L. Case called the hearing to order at 10:00 a.m.

#### II. IN THE MATTER OF ROLL CALL:

Commissioners David L. Case, Jim Tibbs, and Rick Yzaguirre were present.

## III. <u>IN THE MATTER OF CHANGES TO THE AGENDA</u>:

There were no changes to the agenda.

### IV. IN THE MATTER OF NEW BUSINESS:

## 1. VALUATION APPEALS (Authorize the Chairman to Sign)

D. Case stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[Staff and several unidentified people were sworn in.]

## a. Hearings

#### 1. Beltran Robert

R5125410450

Appellant and Appraiser, A. Mock, were present.

Appellant stated his name and address for the record, and presented testimony. He stated that he believes the total value should be \$430,000 or \$435,000.

A. Mock presented the Staff report.

Appellant presented rebuttal testimony.

J. Tibbs posed questions to Staff about land values. Staff explained the increase in land value for the subject property.

#### **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R5125410450 TO \$309,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$130,000 ON THE LAND, FOR A TOTAL VALUATION OF \$439,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS,

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AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 2. Buich Dave

#### R1296140065

Appellant was not present. Appraiser, T. Winchester, was present.

T. Winchester presented the Staff report.

#### **ACTION:**

**TIBBS MOVED THAT** THE **BOARD** COMMISSIONERS, SITTING AS THE BOARD OF THE **ASSESSOR'S EQUALIZATION, UPHOLD** VALUATION ON PARCEL NUMBER R1296140065; AND **AUTHORIZE** THE **CHAIRMAN** TO SIGN THE BOARD. DOCUMENT ON BEHALF OF R. SECONDED. J. TIBBS, AYE, **YZAGUIRRE** YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 3. Capell Harvey J

#### R7696650520

Appellant, Appellant's wife, Bonnie Capell, and Appraiser, D. Curtis, were present.

- B. Capell stated her name and address for the record, and presented testimony.
- D. Curtis presented the Staff report.
- B. Capell presented rebuttal testimony.

#### **ACTION:**

MOVED **TIBBS** THAT THE **BOARD** COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, **ACCEPT** THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R7696650520 TO \$103,700 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$56,200 ON THE LAND, FOR A TOTAL VALUATION OF \$159,900; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. J. TIBBS, AYE, R. YZAGUIRRE SECONDED. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

## 4. Capell Harvey J

## R2336020030

Appellant, Appellant's wife, Bonnie Capell, and Appraiser, S. Ugarriza, were present.

Appellant stated his name and address for the record, and presented testimony.

S. Ugarriza presented the Staff report.

Appellant presented rebuttal testimony.

#### **ACTION:**

MOVED **THAT** THE **BOARD TIBBS** COMMISSIONERS, SITTING AS THE BOARD THE **EQUALIZATION, MODIFY** VALUATION PARCEL NUMBER R2336020030 TO \$121,600 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$47,700 ON THE LAND, FOR A TOTAL VALUATION OF \$169,300; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R.

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# YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 5. Dawson Barbara A C

R1376830380

Appellant and Appraiser, K. Temple, were present.

Appellant stated her name and address for the record, and presented testimony.

K. Temple presented the Staff report.

Appellant presented rebuttal testimony.

D. Case posed questions to Appellant regarding previous agreement made between Appellant and Appraiser. Appellant stated that she has no recollection of agreeing to a particular adjustment.

**ACTION:** 

R. YZAGUIRRE MOVED THAT THE BOARD COMMISSIONERS, SITTING AS THE BOARD OF **ACCEPT** EQUALIZATION, THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R1376830380 TO \$102,300 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$62,700 ON THE LAND, FOR A TOTAL VALUATION OF \$165,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 6. Gaston Jeanette

R0885240010

Appellant was not present. Appraiser, P. Thomason, was present.

P. Thomason presented the Staff report. He stated that an agreement was reached to lower the improvement value to \$202,500.

**ACTION:** 

**TIBBS MOVED THAT** THE **BOARD** COMMISSIONERS, SITTING AS THE BOARD OF **ACCEPT EQUALIZATION,** ASSESSOR'S THE MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R0885240010 TO \$202,500 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$84,200 ON THE LAND, FOR A TOTAL VALUATION OF \$286,700; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. J. TIBBS, AYE, SECONDED. **YZAGUIRRE** YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

## 7. Gaston Jeanette L

S0629243850

Appellant was not present. Appraiser, P. Thomason, was present.

P. Thomason presented the Staff report. He stated that an agreement was reached to lower the improvement value to \$71,800.

**ACTION:** 

**TIBBS MOVED THAT** THE **BOARD OF** COMMISSIONERS, SITTING AS THE BOARD OF **ACCEPT** ASSESSOR'S THE EQUALIZATION, MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER S0629243850 TO \$71,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$93,200 ON THE LAND, FOR A TOTAL VALUATION OF \$165,000; AND AUTHORIZE THE CHAIRMAN TO SIGN

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THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

### 8. Hingtgen Peter

#### R0799310380

Appellant was not present. Appraiser, T. Winchester, was present.

- T. Winchester presented the Staff report.
- D. Case posed questions to Staff about trending formulas. Staff explained the trending calculation method.

#### **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF **UPHOLD** THE ASSESSOR'S EQUALIZATION, VALUATION ON PARCEL NUMBER R0799310380; AND **AUTHORIZE** THE **CHAIRMAN** TO **SIGN** DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND **MOTION** CASE, AYE. THE UNANIMOUSLY.

### 9. Keeney Dolan

## S0521438820

Appellant, Appellant's wife, Elizabeth Keeney, and Appraiser, T. Winchester, were present.

Appellant stated his name and address for the record, and presented testimony.

T. Winchester presented the Staff report.

Appellant and E. Keeney presented rebuttal testimony.

D. Case stated for the record that up until this year, the subject property has remained at roughly the same value, and that he doesn't believe that this year's assessed value should be lower than the value assessed to the property in 2013.

## **ACTION:**

**MOVED THAT** THE **BOARD** TIBBS COMMISSIONERS, SITTING AS THE BOARD OF **EQUALIZATION, UPHOLD** THE ASSESSOR'S VALUATION ON PARCEL NUMBER S0521438820; AND THE CHAIRMAN TO SIGN THE **AUTHORIZE** DOCUMENT ON BEHALF OF THE BOARD. YZAGUIRRE SECONDED.

DISCUSSION: R. YZAGUIRRE STATED HE WOULD LIKE TO SEE THE IMPROVEMENT VALUE LOWERED AND IS PREPARED TO MAKE A SUBSTITUTE MOTION.

## **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER S0521438820 TO \$101,800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$156,000 ON THE LAND, FOR A TOTAL VALUATION OF \$257,800; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED

UNANIMOUSLY.

#### 10. Madsen Shannon

#### R8222430600

Appellant was not present. Appraiser, P. Gossett, was present.

P. Gossett presented the Staff report.

#### **ACTION:**

THAT THE **BOARD TIBBS MOVED** COMMISSIONERS, SITTING AS THE BOARD **UPHOLD** THE ASSESSOR'S EQUALIZATION, VALUATION ON PARCEL NUMBER R8222430600; AND AUTHORIZE THE CHAIRMAN TO SIGN DOCUMENT ON BEHALF OF THE BOARD. YZAGUIRRE SECONDED. J. TIBBS, AYE, YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 11. Smack Ti R

#### R8584540130

Appellant was not present. Appraiser, T. Winchester, was present.

T. Winchester presented the Staff report.

#### **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE **BOARD OF** THE ASSESSOR'S EQUALIZATION, **UPHOLD** VALUATION ON PARCEL NUMBER R8584540130; AND THE CHAIRMAN TO SIGN **AUTHORIZE** DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

## 12. Wanner Lisa A

#### R8584590040

Appellant and Appraiser, T. Winchester, were present.

Appellant stated her name and address for the record, and presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

## **ACTION:**

**THAT** MOVED THE **BOARD** TIBBS COMMISSIONERS, SITTING AS THE BOARD EQUALIZATION, MODIFY THE VALUATION PARCEL NUMBER R8584590040 TO \$789,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$216,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,005,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

D. Case stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

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#### 13. Pollock Rhonda

#### R8584520130

Appellant was not present. Appraiser, T. Winchester, was present.

T. Winchester presented the Staff report.

#### **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520130 TO \$1,489,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$360,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,849,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

### 14. Rupe Andrew N

#### R1073760100

Appellant was not present. Appraiser, J. Purkiss, was present.

J. Purkiss presented the Staff report.

#### **ACTION:**

THE **BOARD TIBBS MOVED** THAT COMMISSIONERS, SITTING AS THE BOARD OF **UPHOLD** THE ASSESSOR'S **EQUALIZATION,** VALUATION ON PARCEL NUMBER R1073760100; AND **AUTHORIZE** THE **CHAIRMAN** TO SIGN DOCUMENT ON BEHALF OF THE BOARD. SECONDED. J. TIBBS, AYE, **YZAGUIRRE** YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

D. Case stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[Staff and Appellant, Shelley Shannahan, were sworn in.]

### 15. Gunderson Frank A &

R7858230040

Appellant was not present. Appraiser, A. Mock, was present.

A. Mock presented the Staff report.

## **ACTION:**

**TIBBS MOVED THAT** THE **BOARD** COMMISSIONERS, SITTING AS THE BOARD OF ASSESSOR'S EQUALIZATION, **UPHOLD** THE VALUATION ON PARCEL NUMBER R7858230040; AND THE CHAIRMAN TO **SIGN AUTHORIZE** DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS, YZAGUIRRE SECONDED. AYE. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

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#### 16. Hall Robert

#### R3825300090

Appellant was not present. Appraiser, K. Little, was present.

K. Little presented the Staff report. She stated that she spoke with Appellant and that he believes that the assessed value should be \$155,000.

**ACTION:** 

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF ASSESSOR'S EOUALIZATION, **UPHOLD** THE VALUATION ON PARCEL NUMBER R3825300090; AND **AUTHORIZE** THE CHAIRMAN TO SIGN DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 17. Kitsos Constantine

## R5210750891

Appellant was not present. Appraiser, E. Brady, was present.

E. Brady presented the Staff report.

**ACTION:** 

MOVED **THAT** THE **BOARD TIBBS** COMMISSIONERS, SITTING AS THE BOARD OF **EQUALIZATION, UPHOLD** THE ASSESSOR'S VALUATION ON PARCEL NUMBER R5210750891; AND **AUTHORIZE** THE CHAIRMAN TO SIGN DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 18. Kitsos Constantine

#### R5210750886

Appellant was not present. Appraiser, E. Brady, was present.

E. Brady presented the Staff report.

**ACTION:** 

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF **UPHOLD** THE ASSESSOR'S EQUALIZATION, VALUATION ON PARCEL NUMBER R5210750886; AND **AUTHORIZE** THE **CHAIRMAN** TO **SIGN** DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND THE **MOTION** CASE, AYE. UNANIMOUSLY.

## 19. Mcdougall Paul C

#### R5739780335

Appellant was not present. Appraiser, A. Mock, was present.

A. Mock presented the Staff report.

**ACTION:** 

**TIBBS** MOVED **THAT** THE **BOARD** COMMISSIONERS, SITTING AS THE BOARD OF **UPHOLD** THE ASSESSOR'S **EQUALIZATION,** VALUATION ON PARCEL NUMBER R5739780335; AND **AUTHORIZE** THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED. J. TIBBS, AYE. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

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## 20. Shannahan Shelley Cozakos

R1471950060

Appellant and Appraiser, T. Winchester, were present.

Appellant stated her name and address for the record, and presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

#### **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R1471950060 TO \$456,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$144,000 ON THE LAND, FOR A TOTAL VALUATION OF \$600,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED.

DISCUSSION: D. CASE STATED THAT HE BELIEVES THE VALUE IS STILL TOO HIGH. J. TIBBS STATED THAT HE WAS PREPARED TO OFFER A SUBSTITUTE MOTION.

#### **ACTION:**

J. **TIBBS** MOVED **THAT** THE **BOARD** COMMISSIONERS, SITTING AS THE BOARD **OF** EQUALIZATION, MODIFY THE VALUATION PARCEL NUMBER R1471950060 TO \$450,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$144,000 ON THE LAND, FOR A TOTAL VALUATION OF \$594,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS, AYE, R. R. YZAGUIRRE SECONDED. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

D. Case stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[Appellant was sworn in.]

## 21. Surkamer Bradley J

## R8225100201

Appellant, Appellant's wife, Michelle Surkamer, Appellant's realtor, Lara Haas, and Appraiser, J. Purkiss, were present.

Appellant stated his name and address for the record, and presented testimony.

J. Purkiss presented the Staff report.

Appellant presented rebuttal testimony.

**ACTION:** 

J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON

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PARCEL NUMBER R8225100201 TO \$625,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$230,000 ON THE LAND, FOR A TOTAL VALUATION OF \$855,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. R. YZAGUIRRE SECONDED.

DISCUSSION: R. YZAGUIRRE STATED THAT HE AGREES WITH THE LOWERED IMPROVEMENT VALUE.

ACTION: J. TIBBS, AYE, R. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

D. Case stated that the purpose of this hearing is for the Board of Equalization (BOE) to provide taxpayers with an opportunity to appeal the assessed value placed on their property for tax purposes. He explained that for each hearing, the appellant would be given an opportunity to make a presentation, after which the appraiser will give a factual presentation on how the assessed value was established. Each appellant will then have a chance to provide final rebuttal, after which the Board would make their decision. He noted that anyone wishing to give testimony would have to be sworn in. He added that all motions made during these hearings would be made by the Board convened as the BOE.

[An unidentified person was sworn in.]

#### 22. Delic Anne E

R1802660530

Appellant was not present. Appraiser, A. Mock, was present.

A. Mock presented the Staff report.

## **ACTION:**

**MOVED TIBBS** THAT THE **BOARD OF** COMMISSIONERS, SITTING AS THE BOARD **EQUALIZATION, UPHOLD** THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1802660530; AND AUTHORIZE THE CHAIRMAN TO **SIGN** THE DOCUMENT ON BEHALF OF THE BOARD. YZAGUIRRE SECONDED. J. TIBBS, YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

## 23. Longnecker-Allen Cindy J

R8040530010

Appellant was not present. Appraiser, T. Winchester, was present.

T. Winchester presented the Staff report.

#### **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, **UPHOLD** THE ASSESSOR'S VALUATION ON PARCEL NUMBER R8040530010; AND AUTHORIZE THE CHAIRMAN TO SIGN DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND MOTION CASE, AYE. THE CARRIED UNANIMOUSLY.

#### 24. Moffat Chad

R1033740060

Appellant was not present. Appraiser, J. Purkiss, was present.

J. Purkiss presented the Staff report.

#### **ACTION:**

J. TIBBS MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF

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**EQUALIZATION, UPHOLD** THE ASSESSOR'S VALUATION ON PARCEL NUMBER R1033740060; AND **AUTHORIZE** THE **CHAIRMAN** TO **SIGN** THE DOCUMENT ON BEHALF OF THE BOARD. YZAGUIRRE SECONDED. J. TIBBS. AYE. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 25. Woolf Larry

#### R1042000155

Appellant was not present. Appraiser, S. Ugarriza, was present.

S. Ugarizza presented the Staff report. She stated that she and the Appellant reached an agreement to modify the overall value to \$39,200

#### **ACTION:**

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, ACCEPT THE ASSESSOR'S MODIFICATION AND MODIFY THE VALUATION ON PARCEL NUMBER R1042000155 TO \$800 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$38,400 ON THE LAND, FOR A TOTAL VALUATION OF \$39,200; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. YZAGUIRRE, AYE, J. TIBBS, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### 26. Zanecki Dave

#### R8584520140

Appellant and Appraiser, T. Winchester, were present.

Appellant stated his name and address for the record, and presented testimony.

T. Winchester presented the Staff report.

Appellant presented rebuttal testimony.

#### **ACTION:**

**TIBBS MOVED THAT** THE **BOARD** COMMISSIONERS, SITTING AS THE BOARD OF EQUALIZATION, MODIFY THE VALUATION ON PARCEL NUMBER R8584520140 TO \$1,526,000 ON THE IMPROVEMENT, UPHOLD THE VALUATION OF \$360,000 ON THE LAND, FOR A TOTAL VALUATION OF \$1,886,000; AND AUTHORIZE THE CHAIRMAN TO SIGN THE DOCUMENT ON BEHALF OF THE BOARD. J. TIBBS, AYE, R. R. YZAGUIRRE SECONDED. YZAGUIRRE, AYE, AND D. CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### b. Changes / No Hearing

Cook Johnny P1MARICAL01

## c. No Changes / No Hearing (3)

1.	Explorer Campus LP	R7406211162
2.	Explorer Campus LP	R7406211220
3.	King Kerry Kenneth	R8521300900

## d. Withdrawn (39)

1.	Anderson Lynn	R9227500800
2.	Bolinder Clint	P1LPMERID01
3.	Brazier Rm Beau	R0518000360

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4.	Brunicardi Daniel A	R8497000070
5.	Buich Dave	R8225100401
6.	Buich Dave	R1292650610
7.	Bybee Timothy R	R1079900310
8.	Church Of Jesus Christ Of Latt	R1020180032
9.	Church Of Jesus Christ Of Latt	R1020180022
10.	Clements David	R8954000300
11.	Dean Richard C	R1057230035
12.	Dean Stephanie	R5201010110
13.	Fekete Alex	R6875800130
14.	Fernandez Bonnie Dacia	R3088790045
15.	Flintzer Richard W	R9437170830
16.	Hays Anthony	R2598260080
17.	Joseph Douglas J	R3616460380
18.	Kissler James	R4965740010
19.	Lycklama Bridgette J	R6793310145
	Magoon John	S1313314850
21.	Mcfadden Carole	R1171000902
22.	Mckay Jerry P	R1141380110
23.	Mecier Richard A	R1802650160
24.	Michener Roger	R1013007789
25.	Moore Jerry A	R5125000160
26.	Schultsmeier Rick Lee	R1734560110
27.	Shelley Benjamin Douglas	R1943002315
28.	Slavick Ronald W Living Trust	R9242270010
29.	Smith David	R1013006095
30.	Smith David	R2734502730
31.	Sorvaag Robert K	R5181270360
32.	Van Lith Joel S	R7847970060
33.	Van Lith Joel S	R7847970070
34.	Van Lith Joel S	R7847970050
35.	Visser Richard L	R1802340040
36.	Welch Benjamin R	R1096200110
37.	Willis David J	R3260960230
38.	Wolfe Commercial Enterprises L	R6129020431
39.	Zhou Weixia M	R2884040060

**ACTION:** 

R. YZAGUIRRE MOVED THAT THE BOARD OF COMMISSIONERS, SITTING AS THE BOARD OF **EQUALIZATION, APPROVE THE CHANGES ON THE 1** PARCEL AS LISTED UNDER "CHANGES/NO HEARING"; APPROVE NO CHANGES ON THE 3 PARCEL AS LISTED UNDER "NO CHANGES/NO HEARING"; UPHOLD THE VALUATIONS ON THE 39 PARCELS AS LISTED UNDER "WITHDRAWN"; AND AUTHORIZE THE CHAIRMAN TO SIGN DOCUMENTS ON BEHALF OF THE BOARD. J. TIBBS SECONDED. R. ZYAGUIRRE, AYE, J. TIBBS, AYE, AND CASE, AYE. THE MOTION CARRIED UNANIMOUSLY.

#### V. IN THE MATTER OF ADJOURNMENT:

There being no further business to come before the Board on this date, the meeting was adjourned at 3:30 p.m.

David L. Case, Chairman

ATTEST;

Christopher D. Rich, Ada County Clerk